#### SECOND REGULAR SESSION

# **HOUSE BILL NO. 2022**

## 91ST GENERAL ASSEMBLY

### INTRODUCED BY REPRESENTATIVE RICHARDSON.

Read 1st time February 21, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3082L.01I

## **AN ACT**

To repeal section 178.870, RSMo, and to enact in lieu thereof one new section relating to increases and decreases of certain tax rates.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 178.870, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 178.870, to read as follows:

178.870. [Any tax imposed on property subject to the taxing power of the junior college district under article X, section 11(a) of the constitution without voter approval shall not exceed 3 the annual rate of ten cents on the hundred dollars assessed valuation in districts having one billion five hundred million dollars or more assessed valuation; twenty cents on the hundred dollars assessed valuation in districts having seven hundred fifty million dollars but less than one billion five hundred million dollars assessed valuation; thirty cents on the hundred dollars 6 assessed valuation in districts having five hundred million dollars but less than seven hundred fifty million dollars assessed valuation; forty cents on the hundred dollars assessed valuation in districts having less than five hundred million dollars assessed valuation; except that, no public junior college district having an assessed valuation in excess of one hundred million and less 10 than two hundred fifty million which is levying an operating levy of thirty cents per one hundred 11 dollars assessed valuation on September 28, 1975, shall increase such levy above thirty cents per 12 13 one hundred dollars assessed valuation without voter approval. Tax rates specified in this section that were in effect in 1984 shall not be lowered due to an increase in assessed valuation created by general reassessment; however, the provisions of section 137.073, RSMo, or section 22(a) of 15 16 article X of the Missouri Constitution are applicable. Districts which operate institutions

EXPLANATION — Matter enclosed in **bold faced brackets [thus]** in this bill is not enacted and is intended to be omitted in the law.

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awarding degrees above the associate degree shall not be affected by the changes provided in this 18 section. Increases of the rate with voter approval shall be made in the manner provided in 19 chapter 164, RSMo, for school districts Any tax imposed on property subject to the taxing power of the junior college district under article X, section 11(a) of the Missouri 20 21 Constitution without voter approval shall not exceed the annual rate of ten cents on the hundred dollars assessed valuation in districts having one billion five hundred million 22 23 dollars or more assessed valuation; twenty cents on the hundred dollars assessed valuation in districts having seven hundred fifty million dollars but less than one billion five hundred 25 million dollars assessed valuation; thirty cents on the hundred dollars assessed valuation 26 in districts having five hundred million dollars but less than seven hundred fifty million dollars assessed valuation; forty cents on the hundred dollars assessed valuation in districts 27 28 having less than five hundred million dollars assessed valuation; except that, no public 29 junior college district having an assessed valuation in excess of one hundred million and 30 less than two hundred fifty million which is levying an operating levy of thirty cents per one hundred dollars assessed valuation on September 28, 1975, shall increase such levy 31 32 above thirty cents per one hundred dollars assessed valuation without voter approval. Tax 33 rates specified in this section that were in effect in 1984 shall not be lowered due to an increase in assessed valuation created by general reassessment; however, the provisions of 34 section 137.073, RSMo, or section 22(a) of article X of the Missouri Constitution are 35 applicable. Districts which operate institutions awarding degrees above the associate 36 degree shall not be affected by the changes provided in this section. Increases of the rate 37 38 with voter approval shall be made in the manner provided in chapter 164, RSMo, for 39 school districts.